under the penalties of perjury. In any case where the alternative procedures provided in this section are utilized (i) the statement of acknowledgment shall have the same legal effect as an acknowledgment before a person authorized to take acknowledgments and (ii) the statements otherwise required to be verified under oath shall be subject to the penalties of perjury to the same extent as if the same had been verified under oath.

SEC. 16. And be it further enacted, That Sections 128, 129, 130 and 131 of Article 23 of the Annotated Code of Maryland (1957 Edition and 1966 Supplement), title "Corporations," subheading "I. Stock Corporations," subtitle "Fees, Recording and Filing with the State Tax Commission," be and the same are hereby repealed and re-enacted with amendments to read as follows; and that the title of said subtitle be repealed and re-enacted with amendments to read as follows:

## Fees, Recording and Filing with the State Department of Assessments and Taxation

## 128. Recording or Filing of Charter and Other Papers.

- (a) The [Commission] Department shall not accept for record any charter paper of a corporation of this State, which is not in conformity with law but any instrument purporting on its fact to have been acknowledged may be considered by the [Commission] Department as properly acknowledged.
- (b) The [Commission] Department shall not accept for record or filing any charter paper, qualification, registration, change of resident agent or principal office, report, service of process or notice or other paper until all recording, filing and other special fees, and the bonus tax (if any) payable by law, have been paid to the [Commission] Department.
- (c) Upon acceptance for record of any charter paper, or paper designating or changing the name or address of a resident agent or principal office, of any corporation of this State, the [Commission] Department shall indorse thereon the date and time of acceptance for record and shall promptly record such charter or other paper and the indorsement in a book to be kept for that purpose. After such recording, the [Commission] Department shall transmit the charter or other paper to the clerk of court of the county in which is located the principal office of the corporation. The clerk of court shall record the charter or other paper in a book to be kept for that purpose, and shall then return the same to the corporation or its attorney or agent.
- (d) After acceptance for record of any charter paper, the [Commission] Department shall issue a certificate stating that such paper has been accepted for record by the [Commission] Department, and the date and time of such acceptance for record by the [Commission] Department.

## 129. Charter Papers Not Recorded with State Department of Assessments and Taxation.

The [Commission] Department may refuse to accept for record or filing any charter paper of any corporation of this State unless